

This letter responds to a request for tax publications. (This is a GIL).

August 18, 2000

Dear Xxxxx:

This letter is in response to your letter dated June 5, 2000. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120 subsections (b) and (c), which can be found at <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

In your letter, you have stated and made inquiry as follows:

I'm a Roosevelt University Student seeking information on how to stay in compliance with the IRS rules and regulations. I'm studying/researching information on how to run a small construction business. I need to prepare myself before I engage in the operations of such a company. I was wondering if you could please send me the following information to stay in compliance:

- Circular E (Pub. 15), Employer's Tax Guide.
- A Business Tax Kit.
- Publication 454, and A Tax Guide for Small Business.
- Publication 463, Travel, Entertainment, and Gift-Expenses.
- Publication 917, Business Use of a Car.
- Publication 587, Business Use of Your Home.
- Publication 505, Tax Withholding and Estimated Tax.
- Publication 525, Taxable and Non-Taxable Income.
- Publication 334, Tax Guide for Small Business.
- Publication 335.
- Publication 589, Tax Information on S Corporations.
- Publication 17.
- Illinois Retailer's Tax Booklet (NUC-19).
- SS-4 Application (FEIN).
- Information on Sales Tax-(Retailers' Occupation Tax, the Use Tax, the Service Occupation Tax and the Service Use Tax).
- Real Estate Tax.
- Unemployment Taxes.

If you see or have any more information that I should know about, please let me know. I will appreciate any information you can give me. All these information will help me in my business venture. I plan to open a business in the near future. Thank you for your time and effort. I look forward to here from you soon.

August 18, 2000

For your information, I have enclosed some of the publications you requested. A number of the publications you requested are issued by the Internal Revenue Service (IRS), not the Illinois Department of Revenue. However, I was able to obtain some of them from the IRS office located in this building. Information for contacting the IRS directly is enclosed.

I have also enclosed a Taxpayer Service and General Information Guide for Illinois Taxpayers. This guide contains general information about our services and the programs and taxes we administer. Since you mentioned an interest in the construction business, I have enclosed copies of the Department's sales tax regulations for contractors. See 86 Ill. Adm. Code Sections 130.1940 and 130.2075.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Martha P. Mote  
Associate Counsel

MPM:msk  
Enc.